



# Town Council Agenda Report

**SUBJECT:** Ordinance

**TITLE OF AGENDA ITEM:**

AN ORDINANCE OF THE TOWN OF DAVIE, FLORIDA, AMENDING THE MUNICIPAL CODE OF ORDINANCES CHAPTER 23 TAXATION, BY CREATING ARTICLE V, EXEMPTIONS TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION FROM AD VALOREM TAXES LEVIED BY THE TOWN OF DAVIE FOR PERSONS 65 AND OLDER PURSUANT TO THE PROVISIONS OF SECTION 196.075 FLORIDA STATUTES; PROVIDING FOR A REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**REPORT IN BRIEF:**

At the November 3rd Town Council meeting, the Council asked staff to bring back an ordinance that would allow the Town to extend an additional homestead exemption to the elderly (over age 65) who have gross income of less than \$20,000 per year.

**PREVIOUS ACTIONS:**

Town Council moved to bring this ordinance back for discussion and possible adoption.

**CONCURRENCES:**

not applicable

**FISCAL IMPACT:**

Is appropriation required?	no
Funding appropriated?	not applicable
Account Name:	not applicable

**Additional Comments:** This ordinance will reduce the revenue the Town receives from property taxes. We have not been able to identify the cost of the lost revenue to the Town, though the countywide impact has been estimated at about \$5 million by Broward County. This action would affect fiscal years 2001 and thereafter.

**RECOMMENDATION(S):**

The Town Staff has a neutral stance on the adoption of this ordinance. It is a tax policy question to be decided by the elected body.

**Attachment(s):**

Ordinance

Item No.

ORDINANCE NO.

AN ORDINANCE OF THE TOWN OF DAVIE, FLORIDA, AMENDING THE MUNICIPAL CODE OF ORDINANCES CHAPTER 23 TAXATION, BY CREATING ARTICLE V, EXEMPTIONS TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION FROM AD VALOREM TAXES LEVIED BY THE TOWN OF DAVIE FOR PERSONS 65 AND OLDER PURSUANT TO THE PROVISIONS OF SECTION 196.075 FLORIDA STATUTES; PROVIDING FOR A REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature, during the 1999 Legislative Session, enacted Chapter 99-341 of the Laws of Florida, enrolled as Section 196.075, Florida Statutes; and

WHEREAS, said legislation provides for an additional homestead exemption for persons 65 years and older within certain income levels should affected local governments elect to provide for same; and

WHEREAS, the Town Council of the Town of Davie is desirous of extending such additional homestead exemption from Davie ad valorem taxes to individuals 65 years or older who meet the statutory income guidelines;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA:

SECTION 1. That there is hereby created a new section of the Town Code of Ordinances, which shall read, in full, as follows:

“ARTICLE V - EXEMPTIONS

Section 23-60. Additional homestead exemption for persons 65 and older.

(a) Pursuant to the provisions of Section 196.075, Florida Statutes, and Section 6(f), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption of \$25,000 from ad valorem taxes levied by the Town of Davie for persons 65 and older who have the legal or equitable title to real property within the corporate limits of the Town of Davie, who maintain said property as the permanent residence of the owner, and who meet the income guidelines as set forth in said Section 196.075, Florida Statutes.

(b) Taxpayers claiming the additional homestead exemption set forth in subsection (a) above must annually submit to the property appraiser, not later than March 1, a sworn

statement of household income on a form prescribed by the Department of Revenue, and supported by any supplemental information as may be required by the Department of Revenue and Florida law.

(c) Taxpayers claiming the additional homestead exemption must first be entitled to the homestead exemption set forth in Section 196.031, Florida Statutes. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of Sections 196.131 and 196.161, Florida Statutes.”

SECTION 2. All sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

SECTION 3. Should any section or provision of this Ordinance, or any paragraph, sentence, or word, be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof, as a whole or a part hereof, other than the part declared to be invalid.

SECTION 4. It is the intention of the Town Council of the Town of Davie that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the Town of Davie and that the sections of this Ordinance may be renumbered or relettered and the word “Ordinance” may be changed to “Chapter,” “Section,” “Article,” or such other appropriate word or phrase, the use of which shall accomplish the intentions herein expressed.

SECTION 5. This Ordinance shall take effect immediately upon its passage and adoption.

PASSED ON FIRST READING THIS \_\_\_\_ DAY OF \_\_\_\_\_, 1999.

PASSED ON SECOND READING THIS \_\_\_\_ DAY OF \_\_\_\_\_, 1999.

\_\_\_\_\_  
MAYOR/COUNCILMEMBER

ATTEST:

\_\_\_\_\_  
TOWN CLERK

APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 1999.